IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED:6.9.2007

CORAM;

THE HONOURABLE MR.JUSTICE M.JAICHANREN

W.P.NOS.28874, 28875 AND 28876 OF 2007
AND
M.P.No.1 of 2007 in W.P.No.28874 of 2007,
M.P.No.1 of 2007 in W.P.No.28875 of 2007
and M.P.No.1 of 2007 in W.P.No.28876 of 2007

Machs Springs(P)Ltd.,
rep. by its Director
N.Krishna Rao
Plot No.33, Sipcot Industrial Complex
Hosur
Krishnagiri ..Petitioner in
W.P.Nos.28874/2007,
28875/2007 and
28876/2007

vs

The Commercial Tax Officer(FAC)
Hosur(North)
Hosur
Krishnagiri District ..Respondent in
W.P.Nos.28874/2007,
28875/2007 and
28876/2007

W.P.No.28874/2007 is filed under Article 226 of the Constitution of India for the issue of writ of Certiorarified Mandamus to call for the records of the respondent dated 9.3.2006 in CST No.447051/88-89 and quash the same and consequently direct the respondent accepting the `C' forms of this petitioner.

W.P.No.28875/2007 is filed under Article 226 of the Constitution of India for the issue of writ of Certiorarified Mandamus to call for the records of the respondent dated 9.3.2006 in CST No.447051/89-90 and quash the same and consequently direct the respondent accepting the `C' forms of this petitioner.

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W.P.No.28876/2007 is filed under Article 226 of the Constitution of India for the issue of writ of Certiorarified Mandamus to call for the records of the respondent dated 9.3.2006 in TNGST No.747237/88-89 and quash the same and consequently direct the respondent accepting the `C' forms of this petitioner.

for petitioner in all the W.Ps. :Mr.M.Muralikumaran for M/s Mcgan Law firm

for respondent in all the W.Ps. :Mr.R.Mahadevan,A.G.P.

COMMON ORDER

Mr.R.Mahadevan, the learned Additional Government Pleader takes notice for the respondent.

2. Heard Mr.N.Muralikumaran learned counsel for the petitioner.

3. With the consent of the learned counsels appearing for the parties concerned, the Writ Petitions are taken up for final hearing and disposal.

4. The petitioner has challenged the impugned proceedings of the respondent in CST No.447051/88-89, dated 9.3.2006, CST No.447051/89-90 dated 9.3.2007 and TNGST No.747237/88-89, dated 9.3.2006, in W.P.Nos.28874/2007, 28875/2007 and 28876/2007, respectively. The main reason for the respondent to pass the impugned orders, rejecting the request of the petitioner, to revise the assessment as represented in the petitioner's letter, dated 14.11.2005, is stated to be the belated filing of Form `C' declarations and Form XVII declarations by the petitioner.

5. The learned counsel appearing on behalf of the petitioner had submitted that there was no delay in filing the Form `C' declarations as it was filed, on 12.5.1993. Due to certain defects, the `C' Form declarations were returned to the petitioner by the authority concerned and the same was represented by the petitioner on 13.5.1994. Therefore, the learned counsel for the petitioner had contended that the reasons stated by the respondent is not sustainable, as there was no delay in filing the Form `C' declarations and Form XVII declarations by the petitioner. Therefore, the impugned proceedings of the respondent, dated 9.3.2006, are illegal and invalid.

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6. Mr.R.Mahadevan, the learned Additional Government Pleader, appearing on behalf of the respondent has not refuted the claims of the petitioner.

7. In such circumstances, the impugned proceedings of the respondent, dated 9.3.2006, in CST No.447051/88-89, CST No.447051/89-90 and TNGST No.747237/88-89, are set aside.

8. The respondent is hereby directed to consider the request of the petitioner made in their letter, dated 14.11.2005, and pass fresh assessment orders, on merits and in accordance with law, within a period of four weeks from the date of receipt of a copy of this order.

9. The writ petitions are disposed of accordingly. No costs. Consequently, connected pending miscellaneous petitions are also dismissed.

Sd/
Asst.Registrar

/true copy/

Sub Asst.Registrar

sal

To

The Commercial Tax Officer(FAC)
Hosur(North), Hosur
Krishnagiri District

1 cc To M/s.Mc GAN LAW FIRM, Advocate, SR.56155.
1 cc To The Special Government Pleader (Taxes), SR.55845.

W.P.NOs.28874, 28875 and 28876/2007
M.P.No.1 of 2007 in W.P.No.28874 of 2007, M.P.No.1 of 2007 in W.P.No.28875 of 2007 and M.P.No.1 of 2007 in W.P.No.28876 of 2007

PV(CO)
RVL 04.10.2007

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